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| **Expense Category / Expense Types** | **When to Use the Expense Type** | **Notes & Examples** |
| **01.Accommodations** |  |  |
| Guest Housing | Overnight stay with family/friends while travelling for business | Maximum amount per policy=$30/night ERS has default city as Kingston ON so no exchange is calculated for claims out of Canada |
| Hotel/Motel | Staying in a hotel or motel while travelling for business |  |
| Lodging - No tax on receipt | Receipts from lodgings that do not collect HST/GST | **Example**: some bed & breakfast establishments |
| Other Accommodation Expense | If the other 3 expense types do not apply |  |
| **02.Transportation** |  |  |
| Airline (Canadian destinations only) | Receipts for airfare to Canadian destinations |  |
| Airline (International destinations only) | Receipts for airfare to International destinations |  |
| Airline (US destinations only) | Receipts for airfare to U.S. destinations |  |
| Bus | Business related travel by bus | **Example**: Greyhound or Voyageur |
| Limo | Limousine or hired car service | A comment must be entered explaining how this method of transportation was the most economical |
| Other Transportation | Use when none of the other transportation expense types apply to the type of expense |  |
| Public Transport | Travel by local public transportation |  |
| Rental Bus/Van | Renting a bus/van for business travel | Can also claim fuel costs but not mileage |
| Rental Car | Renting a car for business travel | Can also claim fuel costs but not mileage |
| Taxi | Taxi fares for business purposes |  |
| Train | Train fares for business travel |  |
| **03.Travel Expenses** |  |  |
| Field Travel | Research-related field travel expenses |  |
| Flight Cancellation Insurance | Airfare flight cancellation insurance costs |  |
| Fuel | Fuel (gasoline) for a **rental** **vehicle** | Cannot be claimed with mileage |
| Medical Insurance | Medical insurance expenses – usually on airfare | **Example**: Blue Cross insurance |
| Mileage | Claiming use of a **personal** **vehicle** | Cannot claim with fuel expenses |
| Parking | Parking expenses for business purposes |  |
| Parking Permits | Parking permits for business purposes |  |

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| **04.Travel Fees** |  |  |
| Airline/Airport/Security Fees | Additional fees charged on airline tickets | **Example**: Airport Improvement fee |
| Currency Exchange Fees | Fees for exchanging currency | **Example**: Canadian dollars to Euros |
| Travel Agency Fees | Fees charged by a travel agency to book travel |  |
| **05.Receipted Meals/Food** |  |  |
| Breakfast | Business-related meal with receipts |  |
| Dept. Catering | Business-related catering with receipts |  |
| Dept. Food Purchases | Business-related food with receipts |  |
| Dinner | Business-related meal with receipts |  |
| Lunch | Business-related meal with receipts |  |
| Tips or Gratuities | Tips or gratuities for meals, taxis, hotel, etc. |  |
| **06.Hospitality** |  |  |
| Alcoholic Beverage | Usually used when itemizing a meal receipt – can be used for hospitality alcohol expenses | **Example**: to remove alcohol as a personal expense |
| Business Meals (Attendees) | Business-related meals with specified attendees |  |
| Hospitality Expenses | Business-related hospitality expenses |  |
| **07.Per Diem (Canada)** |  |  |
| 1. Breakfast ($11) per diem | Business-related meal without receipts | Research-related travel, non-Ont. gov’t |
| 1. Lunch ($12) per diem | Business-related meal without receipts | Research-related travel, non-Ont. gov’t |
| 1. Dinner ($32) per diem | Business-related meal without receipts | Research-related travel, non-Ont. gov’t |
| 1. Full Day ($55) per diem | Business-related meals without receipts | Research-related travel, non-Ont. gov’t |
| 1. Breakfast/Lunch ($23) per diem | Business-related meals without receipts | Research-related travel, non-Ont. gov’t |
| 1. Breakfast/Dinner ($43) per diem | Business-related meals without receipts | Research-related travel, non-Ont. gov’t |
| 1. Lunch/Dinner ($44) per diem | Business-related meals without receipts | Research-related travel, non-Ont. gov’t |
| **08.Per Diem (US/Int’l)** |  |  |
| 1. Breakfast ($16) per diem | Business-related meal without receipts | Research-related travel, non-Ont. gov’t |
| 1. Lunch ($16) per diem | Business-related meal without receipts | Research-related travel, non-Ont. gov’t |
| 1. Dinner ($43) per diem | Business-related meal without receipts | Research-related travel, non-Ont. gov’t |
| 1. Breakfast/Lunch ($32) per diem | Business-related meals without receipts | Research-related travel, non-Ont. gov’t |
| 1. Breakfast/Dinner ($59) per diem | Business-related meals without receipts | Research-related travel, non-Ont. gov’t |
| 1. Full Day ($75) per diem | Business-related meals without receipts | Research-related travel, non-Ont. gov’t |
| 1. Lunch/Dinner ($59) per diem | Business-related meals without receipts | Research-related travel, non-Ont. gov’t |

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| **09.Communications** |  |  |
| Business Calls | Local, business-related phone calls | **Example**: on a hotel receipt |
| Internet | Business-related internet usage |  |
| Long Distance | Business-related long distance phone calls |  |
| Mobile Phone | Business-related mobile phone usage |  |
| Telephone/Fax | Business-related telephone/fax usage |  |
| **10.Miscellaneous Expenses** |  |  |
| Advertising | Business-related |  |
| Books (non-library purchased) | Business-related |  |
| Computer & Related Equipment | Business-related |  |
| Membership | Business-related |  |
| Misc. Program Costs | Business-related |  |
| Miscellaneous | Business-related |  |
| Office Supplies | Business-related |  |
| Registration/Seminars | Business-related |  |
| Staff Training | Business-related |  |
| Student/Participant Activities | Business-related |  |
| Teaching Aids | Business-related |  |
| Technical/Lab Supplies | Business-related |  |
| Work Clothing or Footwear | Business-related |  |
| **11.Cash Advances – Research-related** |  |  |
| Participant Payment Advance | Use when expensing the amount advanced for research participant payments |  |
| **12. Professional Expense Reimbursement** |  |  |
| PER-Other Expenses | All expenses (other than books) that would be coded to the PER account 641012 |  |
| PER-Printed Books | Books | This expense type was set up so that the 5% tax on books can be calculated |
| **13. Cash Advance** |  |  |
| Cash Advance Return | Use for repayments of unused cash advance amounts | This expense type will only show up in the ERS if there is a cash advance on an expense report |